

**EXHIBIT M - ALLOWED SEVERANCE CLAIMS**

CLAIM TO BE ALLOWED*	CLAIM AS DOCKETED	CLAIM AS ALLOWED
Claim: 19883 Date Filed: 11/03/2009 Docketed Total: \$110,900.00 Filing Creditor Name: <b>DOUGLAS W EDNEY</b>	Claim Holder Name <b>DOUGLAS W EDNEY</b> <u>Case Number**</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$110,900.00</u> <u>Unsecured</u> <u>\$110,900.00</u>	Docketed Total: \$110,900.00 <u>Case Number**</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$110,900.00</u> <u>Unsecured</u> <u>\$110,900.00</u>
Claim: 19955 Date Filed: 11/05/2009 Docketed Total: \$120,320.00 Filing Creditor Name: <b>JACKIE R STOVER</b>	Claim Holder Name <b>JACKIE R STOVER</b> <u>Case Number**</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$120,320.00</u> <u>Unsecured</u> <u>\$120,320.00</u>	Docketed Total: \$120,320.00 <u>Case Number**</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$120,320.00</u> <u>Unsecured</u> <u>\$120,320.00</u>
Claim: 20057 Date Filed: 11/02/2009 Docketed Total: \$87,360.00 Filing Creditor Name: <b>RICHARD B BISHOP</b>	Claim Holder Name <b>RICHARD B BISHOP</b> <u>Case Number**</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$87,360.00</u> <u>Unsecured</u> <u>\$87,360.00</u>	Docketed Total: \$87,360.00 <u>Case Number**</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$87,360.00</u> <u>Unsecured</u> <u>\$87,360.00</u>
Claim: 20228 Date Filed: 11/06/2009 Docketed Total: \$135,420.00 Filing Creditor Name: <b>WILLIAM H DAHLEM</b>	Claim Holder Name <b>WILLIAM H DAHLEM</b> <u>Case Number**</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$135,420.00</u> <u>Unsecured</u> <u>\$135,420.00</u>	Docketed Total: \$135,420.00 <u>Case Number**</u> <u>05-44481</u> <u>Secured</u> <u>Priority</u> <u>\$135,420.00</u> <u>Unsecured</u> <u>\$135,420.00</u>
		Pg 1 of 1 Total Claims To Be Allowed: 4 Total Amount As Docketed: \$454,000.00 Total Amount As Allowed: \$454,000.00

\* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

\*\* See Exhibit O for a listing of debtor entities by case number.